IN THE UNITED STATES PATENT AND TRADEMARK OFFICE (USPTO)	
Application Serial Number	10/736,955
Confirmation Number	5538
Filing Date	12/15/2003
Title of Application	Enhancement Layer Transcoding of FineGranular Scalable Video Bitstreams
First Named Inventor	Jizheng Xu
Assignee	Microsoft Corporation
Group Art Unit	2621
Examiner	David N. Werner
Attorney Docket Number	MS1-1694US

To: Commissioner for Patents

PO Box 1450

Alexandria, VA 22313-1450

From: Beatrice L. Koempel-Thomas (Tel. 509-324-9256; Fax 509-323-8979)

Lee & Hayes, PLLC

601 W. Riverside Ave, Suite 1400

Spokane, WA 99201

Customer Number 22801

Response to Non-Final Office Action Dated January 7, 2010

This communication is being filed with a 1-month extension of time. Fees will be paid by credit card through the EFS Web; however, Applicant hereby authorizes the Commissioner to charge any deficiency of fees and credit any overpayments to Deposit Account Number 12-0769.

Specification Amendments begin on page 2 of this document.

A Claims Listing begins on page 3 of this document.

A Statement of Substance of Interview begins on page 17 of this document.

Remarks begin on page 18 of this document.